SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok **Wednesday 31st December, 2025** **No. 484**

GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 07/2025-GST/SIKKIM **Date: 23rd January, 2025**

NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely: —

1. (1) These rules may be called the Sikkim Goods and Services Tax (Amendment) Rules, 2025.

   (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Sikkim Goods and Services Tax Rules, 2017(herein after referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely: -

   "16A.Grant of temporary identification number.-Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.".

3. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures "FORM GST REG-10", the words, letters and figures "or in the intimation furnished by the composition taxpayer in FORM GST CMP-02" shall be inserted.

4. In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words "common portal", the words, figures and letters "as per rule 16A" shall be inserted.

5. In the said rules, with effect from a date to be notified, for FORM REG-12, the following form shall be substituted, namely:–

"FORM GST REG-12
[See rule 16(1), 16 A]

Date:

ReferenceNumber-

To (Name):

(Address):

Temporary Registration Number/ Temporary Identification Number

Order of Grant of Temporary Registration/Suo-Moto Registration/Temporary Identification Number

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PARTA			
	Details of person to whom temporary registration granted		
1.	Name and Legal Name, if applicable		
2.	Gender		Male/Female/Other
3.	Father's Name		
4.	Date of Birth		DD/MM/YYYY
5.	Address of the Person	Building No./Flat No.	
		Floor No.	
		Name of Premises/Building	
		Road/Street	
		Town/City/Locality/Village	
		Block/Taluka	
		District	
		State	
		PIN Code	
6.	Permanent Account Number of the person, if available		
7.	Mobile No.		
8.	Email Address		
9.	Other ID, if any(Voter ID No./ Passport No./Driving License No./ Aadhaar No./Other)		
10.	Reasons for temporary registration		
11.	Effective date of registration/temporary ID		

12. Registration No./Temporary ID

13. Details of Bank Accounts (s)[Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	

Details of Bank Account 1

Account Number																
Type of Account							IFSC									
Bank Name																
Branch Address	To be auto-populated (Edit mode)															

Note–Add more bank accounts.

(Upload of Seizure Memo/Detention Memo/Any other supporting documents)

<<You are hereby directed to file application for proper registration within ninety days of the issue of this order>>

Signature

Place

<<Name of the Officer>>:

Date:

Designation/Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority.

PART B

Whereas the under signed has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted			
1.	Name and Legal Name, if applicable		
2.	Gender		Male/Female/Other
3.	Father'sName		
4.	Date of Birth		DD/MM/YYYY
5.	Address of the Person	Building No./Flat No.	
		Floor No.	
		Name of Premises/Building	
		Road/Street	
		Town/City/Locality/Village	
		Block/Taluka	
		District	
		State	
		PINCode	
6.	Permanent Account Number of the person, if available		
7.	Mobile No.		
8.	Email Address		
9.	Other ID, if any(Voter ID No./Passport No./Driving License No./ Aadhaar No./Other)		
10.	Effective date of temporary ID		
11.	Temporary ID		

12. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	

Details of Bank Account

Account Number																
Type of Account							IFSC									
Bank Name																
Branch Address	To be auto-populated (Edit mode)															

Note–Add more bank accounts.

	Signature
Place	<<Name of the Officer>>:
Date:	Designation/Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/State Jurisdictional Authority.".

F. No. GOS/2009-2010/16-1C (9) VOL-III]

Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department